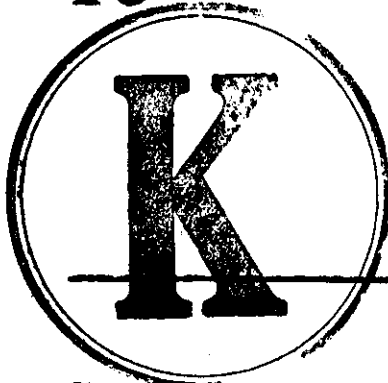


1942



File No. Tobacco duty (town) II/42

Legal DEPARTMENT

B BRANCH

p. 7 (E)
14122

Subject:—

Rules and Notifications
under the

Tobacco duty (town of Bombay)

Amendment Act, 1932

File No. Tobacco duty (town) II/42
Std. Sectt. Slip 24 B e.

C O N T E N T S

Legal Department File No. Tobacco Duty(Town)II/42.

S.No.	Compilation No.	Subject.	Pages.
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The Tobacco Duty (Town of
Bombay) Audit Act, 1938.

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|----|--|---|--------|
| 1. | U.R. to R.D.No.
1797 dt.26th.
Feb. 1942. | Sec.2.
-- Notification under ----- | 1 - 4. |
| 2. | U.R. to R.D.No.
4612 dt.4th.
June 1942. | Sec.11.....
Notification under ----- | 5 - 8. |
| 3. | U.R. to R.D.No.
4670 dt.6th.
June 1942. | Opinion regarding order
issued under sec.20 B. | 9 -10. |

M. V. V.
87/4.

R7
515156

NOTIFICATION,
Revenue Department,
Bombay Castle, 1942.

The Tobacco Duty
(Town of Bombay)
Amendment Act, 1932.

No. In exercise of the Powers
conferred by section 2 of the Tobacco Duty (Town of
Bombay) Amendment Act, 1932, (Bom. I of 1932), the
Government of Bombay is pleased to extend the said
Act for a further period of 10 years from the 10th
day of March 1942.

By order of the Governor of Bombay,

Secretary to Government.

H. V. V.,
27/4.

Office of the R. L. A.

A revised draft notification is sent herewith.

Sd.

26/2.

For, Remembrancer of Legal Affairs.

U. R. to R. D. No. 1797, dated the 26th February 1942.

MVV.
27/4.

5.

Office of the R.L.A.

A revised draft notification is sent herewith.

3d.

3/6.

Remembrancer of Legal Affairs.

U.R. to R.D. No. 4613 dated the 4th June 1942.

MVV.
27/4.

Notification.

Revenue Department.

Bombay Castle, 1942.

To,

The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 11 of the Tobacco Duty (Town of Bombay) Act, 1857, is published as required by section 20-A of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after.....
..... 1942.

B. Any objections or suggestions which may be received by the Secretary to Government, Revenue Department, from any person with respect to the said draft before the aforesaid date will be considered by Government.

Draft Notification.

In exercise of the powers conferred by section 11 of the Tobacco Duty (Town of Bombay) Act, 1857 (IV of 1857), the Government of Bombay is pleased to amend the Tobacco Duty (Town of Bombay) Rules, 1938, as follows, namely:-

In Forms A and B annexed to the said rules:-

(a) in condition 14, an asterisk shall be inserted at the beginning and for the portion beginning with the figures and word "12 midnight" and ending with the words "whichever is earlier", the following shall be substituted, namely:-

"9 P.M. (D.T.) or such earlier closing hour as may be fixed by the Provincial Government under section 5 of the Bombay Shops and Establishments Act, 1939 (Bom. XXIV of 1939)"

(b) after condition 14, the following new condition shall be inserted, namely:-

"14-A. Except with the permission of the Collector, the licensee shall not open the said premises or sell tobacco therein before 5-30 A.M. or keep the said premises open or sell tobacco therein after 12 mid-night (S.T.):

Provided that the licensee shall not sell tobacco after 9 P.M. (S.T.) or such earlier closing hour as may be fixed by the Provincial Government under section 5 of the Bombay Shops and Establishments Act, 1939 (Bom. XXIV of 1939), except for consumption on the said premises", and

(c) the following footnotes shall be added at the end, namely:-

"Note 1:- Applicable when a license is granted to a person other than a keeper of a restaurant, eating house, or any other place of public amusement or entertainment."

Note 2:- Applicable when a license is granted to a keeper of a restaurant, eating house, or any other place of public amusement or entertainment."

By order of the Governor of Bombay,

Secretary to Government.

M.V.V.
27/4.

Office of the R.L.A.

It is true that in his opinion No. 10151 dated the 26th November 1941 the R.L.A. expressed the view that an order can be issued under section 20B of the Tobacco Duty (Town of Bombay) Act, 1857, empowering the Collector to exercise the powers of the Commissioner under section 9 of that Act. On further consideration, however, the R.L.A. is of the opinion that this view requires modification. Section 20B provides that the powers and authorities conferred on the Commissioner of Customs, Salt and Opium and the Officers of customs under the provisions of this Act are hereby conferred on and shall be exercised respectively by the Commissioner of Excise and such officers as Government may from time to time by general or special order appoint in this behalf. The word "respectively" which was lost sight of in the previous opinion makes it clear that the powers of the Commissioner of Customs, Salt and Opium can be exercised by the Commissioner of Excise alone and the powers of customs officers under the Act can be exercised by such officers as Government may by general or special order appoint. Consequently it will not be feasible to give effect to the arrangement as proposed by the Commissioner in para. 3(2) of his letter at p. 14 ante under section 20B. If this power is intended to be delegated to the Collector, R.D. may include it in the list of amendments to the Act.

Sd/-.

5/6.

Remembrancer of Legal Affairs.

U.R. to R.D. No. 4670 dated the 6th June 1942.

M.V.V.
27/4.